

**Form BIO: Biomass Systems
Utah Renewable Energy Systems Tax Credit
Investment Tax Credit Certification**



This form must be completed by all applicants seeking Utah tax credits for a biomass system that produces electricity and has a generating capacity of less than 660 kilowatts, or that produces and uses fuel from biomass.

Taxpayer Name

Social Security Number or Federal ID Number

Does Your biomass system produce electricity?

Yes

No

If yes, complete the questions below.

What is the fuel source for your system?

Landfill methane

Animal waste methane

Sewage treatment methane

Wood / plant material

Other (explain)

What kind of generator system does your system use?

Piston engine

Number of engines

Engine make & model

Combustion turbine

Number of turbines

Turbine make & model

Steam turbine

Number of turbines

Turbine make & model

The system produces electricity for:

On-site use

Sale to utility

Both

Total system capacity (kW)

Does your biomass energy system feed power into a building's electrical system?

If not, explain how the power is used

Is the building for which you are providing power connected to a utility's electrical grid?

Yes

(Application must include interconnection agreement; see instructions)

No

If no, how far is the building from the nearest utility power lines?

Does your biomass energy system include batteries?

Yes

No

If yes, enter the make and model

Number of batteries

Volts

Amps per battery

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If your system does not produce electricity, describe below the biomass source used, the kind of fuel produced, and how that fuel is used by the taxpayer. (See directions for eligible sources.)

Total cost of your biomass system

Total eligible biomass systems equipment cost (see instructions)

Total eligible biomass installation and other costs (see instructions)

Total eligible biomass system cost (sum of equipment, installation, and other)

Enter amount of credit claimed for the biomass system above (see instructions)

Project Designer Information (see instructions)

Name

Street Address

Town/City

State

Phone

Contractor License Number

License Type

Designer is (check all that apply): A Utah Professional Engineer

A Certified Energy Manager

I certify that I designed the biomass system described in Forms A and BIO of this application. I further certify that I currently hold the credentials indicated above.

Signature

Date

System Certification (see instructions)

Name of Certifier

Street Address

Town/City

State

Zip

Phone

Contractor or Inspector License Number

License Type

I certify that I have inspected the biomass system described on Forms A and BIO of this application. I further certify that upon inspecting this system I have found it to be a safe system and that it conforms with the National Electric Code and with all other building and safety codes applicable within the state of Utah at this time.

Signature

Date

Instructions for Form BIO: Biomass Systems

This form is to be used for biomass energy systems that produce electricity and that have a generating capacity of less than 660 kilowatts. It is also used for systems that both produce and use fuel from biomass. Utah Code (UC 59-12-102) defines what forms of biomass energy are eligible for Utah renewable energy tax credits. Biomass is defined as any of the following if used as the primary source of energy for fuel or electricity:

1. Material from a plant or tree,
2. Slash and brush from forests and woodlands,
3. Animal waste,
4. Methane produced either at a landfill or as a byproduct of the treatment of wastewater,
5. Aquatic plants,
6. Agricultural products, and
7. Other organic matter that is available on a renewable basis.

However, the following are not considered to be eligible biomass energy sources:

1. Black liquor,
2. Treated woods, and
3. Biomass from municipal solid waste.

Total eligible biomass systems equipment cost: Eligible costs for biomass systems do not include the cost of equipment for the growing or harvesting of biomass materials, nor the cost of storage of biomass materials at a location separate from the facility at which electricity or fuel will be produced. For biomass systems that produce fuels, eligible system costs include the costs of equipment to receive, handle, collect, condition, store, process, and convert biomass materials into fuels at the processing site. For biomass systems that use biomass as the sole fuel for producing electricity, the following are eligible equipment costs:

1. Systems for collecting and transporting methane from a digester or landfill,
2. On-site systems or facilities for collecting biomass that will be used in a digester or boiler,
3. Equipment necessary to prepare biomass for use as a fuel (e.g., driers, chippers),
4. Engines or turbines used to power generators,
5. Generators,
6. Inverters, and
7. Wiring and disconnects from the generator to the inverter and from the inverter to the point of interconnection with the AC panel.

Batteries and charge controllers are eligible only for systems that produce electricity, are not connected to a utility's electrical grid, and are more than one-quarter mile from an electric utility's service lines.

Total eligible biomass installation and other costs: Design and installation costs for a

biomass system are eligible but only for the components of the system that would not normally be associated with a conventional energy system. Eligible costs for biomass systems do not include the cost of labor for the growing or harvesting of biomass materials, nor the cost of storing biomass materials at a location separate from the facility at which electricity or fuel will be produced. It also does not include the cost of transporting biomass materials to the facility where electricity or fuel will be produced.

Enter amount of credit claimed for the geothermal electric system above: To calculate the amount of credit to claim, begin with the total eligible costs entered immediately above. Subtract out the amount of any grants or rebates you may have received for installing the system. (Note: Do not subtract any federal tax credit amounts you received or may receive.) For a residential system, multiply this amount by 0.25. If this amount is less than \$2,000, enter this number, otherwise enter \$2,000. For a commercial system, multiply total eligible costs (minus grants or rebates) by 0.10. If this amount is less than \$50,000, enter this number, otherwise enter \$50,000.

Project Designer Information: To be eligible for tax credits, a biomass system must have been designed by one of the following:

1. A Professional Engineer licensed in Utah; or
2. A person designated as a “Certified Energy Manager” by the Association of Energy Engineers.

The system designer must certify that he/she has the appropriate credentials and that these requirements have been met by signing Form BIO where indicated.

System Certification: To be eligible for a residential or commercial tax credit, a biomass system must be certified for safety by either

1. A professional electrician licensed by the State of Utah;
2. A county or municipal building inspector licensed by the State of Utah.

The system certification section must be completed and signed by a person in one of the two categories above in order for you to receive a tax credit for a biomass system.

System Documentation: Form A lists general documentation requirements that apply to all renewable energy systems. In addition to those requirements, documentation submitted for a grid-connected biomass system generating electricity must meet all interconnection standards of the local electrical utility and must include a copy of an interconnection or net metering agreement with the local electrical utility with an application for a tax credit.